

**COUNTY OF MADERA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**FISCAL YEAR ENDED JUNE 30, 2002**

	<b>GENERAL FUND</b>	<b>ROADS FUND</b>	<b>NON-MAJOR FUNDS</b>	<b>TOTALS 06/30/02</b>
<b>ASSETS</b>				
CASH & INVESTMENTS	34,295,785	3,324,392	18,605,324	56,225,501
IMPREST CASH	6,325	250	0	6,575
TAXES RECEIVABLE (NET OF ALLOWANCES FOR UNCOLLECTIBLES) (NOTES 2 & 3)	7,476,990		9,904	7,486,894
ACCOUNTS RECEIVABLE (NET OF ALLOWANCES FOR UNCOLLECTIBLES) (NOTES 2 & 3)	314,415		8,500	322,915
DEPOSITS WITH OTHERS	0		0	0
DEPOSITS WITH TRUSTEE (NOTE 12)	0		1,545,845	1,545,845
INVENTORY OF MATERIALS & SUPPLIES		338,500	0	338,500
DUE FROM OTHER FUNDS (NOTE 4)	5,174,867	14,953	54,450	5,244,271
DUE FROM OTHER GOVERNMENTS	2,045,669	53,754	0	2,099,423
PREPAID EXPENSES			0	0
RESTRICTED ASSETS (NOTE 12)			3,650,717	3,650,717
LONG-TERM LOANS DUE FROM OTHER FUNDS			740,002	740,002
LONG-TERM RECEIVABLE			0	0
<b>TOTAL ASSETS</b>	<b>49,314,051</b>	<b>3,731,848</b>	<b>24,614,740</b>	<b>77,660,642</b>
<b>LIABILITIES</b>				
PAYROLL LIABILITIES	1,597,424	111,512	0	1,708,936
ACCOUNTS PAYABLE	1,179,400	92,734	38,857	1,310,991
TAXES PAYABLE			0	0
DUE TO OTHER FUNDS (NOTE 4)	4,594,988	121	102,732	4,697,842
DUE TO OTHER GOVERNMENTS	79,799	5,217	0	85,016
DUE TO TAXING UNITS			0	0
DEFERRED CREDITS	17,015,130	89,085	0	17,104,216
LONG-TERM LOANS DUE TO OTHER FUNDS	632,112		317,820	949,932
MATURED BONDS PAYABLE			0	0
<b>TOTAL LIABILITIES</b>	<b>25,098,852</b>	<b>298,670</b>	<b>459,408</b>	<b>25,856,932</b>
<b>FUND EQUITY</b>				
RESERVED FOR ENCUMBRANCES	3,746,719	520,405	0	4,267,124
RESERVED FOR IMPREST CASH	6,325	250	0	6,575
RESERVED FOR INVENTORY		338,500	0	338,500
RESERVED FOR DEBT SVC			7,408,178	7,408,178
RESERVED FOR DEPOSITS WITH TRUSTEES			0	0
UNRESERVED:			0	0
GENERAL FUND	13,244,309		0	13,244,309
SPECIAL REVENUE FUNDS		2,574,023	15,707,733	18,281,756
CAPITAL PROJECT FUNDS			3,552	3,552
DESIGNATED FOR TEETER FUNDING	7,217,846		0	7,217,846
DESIGNATED FOR CAPITAL OUTLAY			1,035,869	1,035,869
<b>TOTAL FUND EQUITY</b>	<b>24,215,199</b>	<b>3,433,178</b>	<b>24,155,332</b>	<b>51,803,710</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>49,314,051</b>	<b>3,731,848</b>	<b>24,614,740</b>	<b>77,660,643</b>